

Exhibit C

DECLARATION OF RONALD M. TUCKER

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

JOANN INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 25-10068 (CTG)
)
) (Jointly Administered)
)

**DECLARATION OF RONALD M. TUCKER IN SUPPORT OF APPLICATION
FOR AUTHORIZATION TO EMPLOY AND RETAIN
PACHULSKI STANG ZIEHL & JONES LLP AS CO-COUNSEL
TO THE COMMITTEE EFFECTIVE AS OF JANUARY 31, 2025**

I, Ronald M. Tucker, as an authorized representative of the Official Committee of Unsecured Creditors (the “Committee”) in the above-captioned cases (the “Chapter 11 Cases”), hereby declare under penalty of perjury:

1. I am the duly authorized representative of Simon Property Group, Inc., a Co-Chair of the Committee. I submit this declaration (the “Declaration”) in support of the *Application of the Official Committee of Unsecured Creditors for Authorization to Employ and Retain Pachulski Stang Ziehl & Jones LLP as Co-Counsel to the Official Committee of Unsecured Creditors Effective as of January 31, 2025* (the “Application”).² Except as otherwise noted, I have personal knowledge of the matters set forth herein.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: JOANN Inc. (5540); Needle Holdings LLC (3814); Jo-Ann Stores, LLC (0629); Creative Tech Solutions LLC (6734); Creativebug, LLC (3208); WeaveUp, Inc. (5633); JAS Aviation, LLC (9570); joann.com, LLC (1594); JOANN Ditto Holdings Inc. (9652); Dittopatterns LLC (0452); JOANN Holdings 1, LLC (9030); JOANN Holdings 2, LLC (6408); and Jo-Ann Stores Support Center, Inc. (5027). The Debtors' mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

The Committee's Selection of PSZJ as Co-Counsel

2. Pachulski Stang Ziehl & Jones LLP ("PSZJ" or the "Firm") is proposed to serve as co-counsel to the Committee. The Committee recognizes that a comprehensive review process is necessary when selecting and managing counsel to ensure that bankruptcy professionals are subject to the same scrutiny and accountability as professionals in non-bankruptcy engagements. To that end, the review process used by the Committee here assessed potential counsel based on their expertise in the relevant legal issues and in similar proceedings.

3. On January 28, 2025, the Office of the United States Trustee (the "U.S. Trustee") appointed the Committee, which consists of the following members: (i) Low Tech Toy Club LLC; (ii) SunYin (HK) Holding Limited; (iii) Gwen Studios LLC; (iv) Brother International Corp.; (v) Ormo Ithalat Ihracat A.S.; (vi) Advantus, Corp.; (vii) Kimco Realty Corporation; (viii) Simon Property Group, Inc.; (ix) Regency Centers, L.P. The *Notice of Appointment of Committee of Unsecured Creditors* [Dkt. No. 198] was filed on January 28, 2025.

4. On January 30, 2025, the Committee selected Kelley Drye & Warren LLP as its counsel and, on January 31, 2025, PSZJ as its co-counsel.

5. The Committee believes that PSZJ's extensive experience in corporate reorganizations, both out of court and under chapter 11 of the Bankruptcy Code, makes it well-qualified to represent the Committee in these Chapter 11 Cases in an efficient and timely manner.

Rate Structure

6. In my capacity as Co-Chair and authorized representative of the Committee, I am responsible, along with the other Committee members, for supervising counsel. PSZJ has informed the Committee that its rates are consistent between bankruptcy representations, including related transactional and litigation services. PSZJ has informed the Committee that its

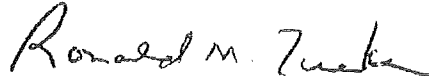
current hourly rates apply to non-bankruptcy services, if any, provided by the Firm, unless a contingent fee, mixed contingent fee, flat fee, or blended rate arrangement is agreed upon. The Firm does not maintain separate departments devoted to other legal practices different from the bankruptcy and insolvency areas. Therefore, the Firm does not have different billing rates and terms for non-bankruptcy engagements that can be compared to the billing rates and terms for the Committee's engagement of PSZJ.

Cost Supervision

7. The Committee will approve any prospective budget and staffing plan that may be filed by PSZJ prior to it being filed, recognizing that, in the course of large chapter 11 cases like these Chapter 11 Cases, it is possible that there may be a number of unforeseen fees and expenses that will need to be addressed by the Committee and PSZJ. The members of the Committee further recognize that it is their responsibility to monitor closely the billing practices of their counsel to ensure that the fees and expenses paid by the Debtors' estates remain consistent with the Committee's expectations and the exigencies of the Chapter 11 Cases. The Committee will continue to review the invoices that PSZJ regularly submits and will, together with PSZJ, periodically amend any budget and staffing plans as the Chapter 11 Cases develop.

8. The Committee will continue to bring discipline, predictability, client involvement, and accountability to the counsel fees and expenses reimbursement process. While every chapter 11 case is unique, the budgets will provide guidance on the periods of time involved and the level of the attorneys and professionals that will work on various matters, as well as projections of average hourly rates for the attorneys and professionals for various matters.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.



Dated: February 28, 2025

Name: Ronald M. Tucker
Authorized Representative of
Simon Property Group, Inc., acting solely in its
capacity as Co-Chair of the Official Committee of
Unsecured Creditors of Joann Inc., *et al.*